

**In the Specification:**

Please amend paragraph (0045) as follows:

**(0045)** (Amended) FIG. 2 The orthopedic support cushion for humans and animals, and, more particularly, domestic pets, is illustrated generally at 10 and may be formed as a generally round body having a outer top cover layer 12 attached to side panels 14 and 38 by a stitched seam 24 and attached to the second covering bottom layer 34 by stitched seam 22. The completed side panel is composed of two panels: first side panel 38 is a panel containing a resealable closure, a the second side panel 14; whereby side panel 38 is attached to side panel 14 by stitched seams 18 and 20 and can be disposed to extend around the perimeter or circumference of the top and bottom panels. It is preferred the cover fabric used for the cover of the cushion of the present invention is soft, comfortable, and hypoallergenic, yet absorbent and also resistant to the adherence of stains and is highly resistant to breakage or tearing in any direction. It is further preferred the resealable closure mechanism 16 be of sufficient length to allow for easy removal of the cover for washing. Lastly it is preferred the cover be made of a fabric that can be conventionally laundered.

Please amend paragraph (0047) as follows:

**(0047)** (Amended) An inner layer 30 is disposed closely adjacent the second intermediate layer 28. The inner layer 30 is formed from padding material providing support, loft and cushioning to the cushion. A fourth intermediate layer 36 is disposed closely adjacent the inner layer 30 and is formed from a waterproof, breathable, flexible material similar to the material from which the first intermediate layer 26 is formed. Finally a second covering bottom layer 34 is disposed closely adjacent the fourth intermediate layer 36 and is formed from the material which comprises the first cover 12.

Please amend paragraph (0048) as follows:

**(0048)** (Amended) As previously mentioned a side panel composed of 14 and 38 is seamed to the first covering layer 12 by a stitched seam 24 as well as seamed to the second covering bottom layer 34 by stitched seam 22 and extends around the entire perimeter of cushion 10. The first intermediate layer 26 is sealed closed by sewing, gluing, thermal bonding or the like by seam 32, to fourth intermediate layer 36 forming a complete bond which encloses second intermediate layer 28 and inner layer 30 forming a waterproof barrier and retarding relative movement between said layer 28 and said layer 30.

Please amend paragraph (0049) as follows:

**(0049)** (Amended) It should be understood by those skilled in the art that the cushion 10 of the present invention may be formed with the first intermediate layer 26 and fourth intermediate layer 36 may be a single sheet folded in half without departing from the spirit and scope of the invention.